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regulating public callings, requisites of common carriage, the transportation necessary, public business of common carriers, common carriers' right to compensation, primary duties of common carriers, excuses for refusal to serve, strikes, right to protect their own interests, limitations of their charges, right to return on capital, rate of return on capital, right to operating expenses, reasonableness of particular rates, elements involved in reasonable rates, classification of commodities, the effect of length of transportation upon rates, preventing discrimination between competitors and localities, Interstate Commerce Acts of England, the Granger and other state statutes, the Interstate Commerce Acts of 1887, the Elkins Act, and the Interstate Commerce Act Amendments of 1906. Even the regulations of the Commission with reference to printing and publishing schedules of rates, and the procedure before the Commission, and in the courts, are considered.

"The consideration of these topics is in the main most satisfactory, this being particularly true of the difficult one of discrimination in all its forms. . . .

"It is a pleasure carefully to examine a work that sustains such examination so well, to find it both comprehensive and acute, to note the accuracy of its learning, the convenience of its arrangement, the practical quality of its usefulness, and to commend it generally to the profession, which is bound to find such works much more necessary and useful in the future than they have been in the past."

The judgment of all who have used the first edition has justified us in the conclusion there reached, and we feel sure that the second edition will prove equally useful and reliable.

A. M.

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**THE FORMAL BASES OF LAW.** By Giorgio del Vecchio; translated by John Lisle, with introductions by Joseph H. Drake, Sir John McDonnell and Shepard Barclay. Boston: The Boston Book Company. 1914. pp. lvii, 412.

This book is an attempt to define the essential bases of law, the word "formal" being used in the sense of "essential." It was originally written in Italian and has been translated into philosophical English. At times Greek, German, Italian and Latin phrases are employed, without appreciably diminishing the clearness of the English text. It is with diffidence therefore that the reviewer ventures his personal belief as to the author's meaning.

It was said to have been the glory of Socrates that he brought philosophy from the clouds down to the affairs of daily life. Our author has apparently reversed the operation. He has taken the law which we find in daily life to the clouds, — and left it there. So far as the reviewer has been able to ascertain, the author's main thesis is a combination of Plato and Kant. From Plato he takes the thesis that the ideal of a thing exists before any attempt is made to give that thing a physical expression, and remains unaffected by the imperfections of any attempted physical expression of it. To express the thought in concrete form, the mathematical ideal of a circle existed before any attempt was made to draw a circle, and remains unaffected by the imperfections of any circle or circles which are actually drawn. But of course this ideal has no inherent power either to express itself or cause itself to be expressed. So to bring the ideal into existence something more is necessary. The principle which tends to give this ideal concrete expression the author takes from Kant. Kant in the categorical imperative defines and describes that something in human nature which makes man desire to do his duty and realize the ideal. In this the author finds the moving force which tends to realize the ideal of law. By combining this thesis of Kant with the Platonic thesis of the ideal the author discovers the essential bases of law.

Whether the combination of these two elements, both well known to the prior art, and their application to the concept of law discloses patentable invention, the reviewer will leave to philosophers to determine. It certainly gives aid and comfort to that school of the common law which believes that all the law exists somewhere, so much of it as may be necessary being miraculously revealed to the court at the moment when it decides the case. This belief, which is by no means new in the common law, occasionally receives a rude shock when different courts of last resort receive conflicting revelations in regard to the same case, as for example in *Old Dominion Copper Co. v. Bigelow*, 203 Mass. 159, and *Old Dominion Copper Co. v. Lewisohn*, 210 U. S. 206. Doubtless this school of the common law will hail the author as an ally and a prophet.

E. H. A., JR.

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A TREATISE ON THE LAW OF INCOME TAXATION. By Henry Campbell Black. Second Edition. Kansas City, Mo.: Vernon Law Book Company. 1915. pp. xxxvii, 865.

The Income Tax seems to have come to stay and a treatise on this heretofore transitory statute is a timely addition to legal literature. Any lawyer familiar with the Bankruptcy Act realizes how impossible it is to get from the material within the four corners of the statute a real grasp on bankruptcy law. One who reads the Income Tax law is confronted with a similar difficulty. Moreover, the present is a particularly auspicious time for the appearance of a work on income taxes. The field is still a new one and at the same time the lapse of two years after the passage of the present statute has given opportunity for more mature reflection than is possible when a treatise is practically coeval with the legislation itself. This state of affairs justifies the appearance of a second edition of Black on Income Taxes.

The student of economics will find little of interest in this book. It is written simply for the lawyer. The author finds the Income Tax actually on our statute books a law which needs interpretation. His purpose is to assist persons who are confronted with problems of the application of this law, and this purpose we think he has fulfilled. The present edition is a marked improvement upon the first edition of the work. Not only has much of the text been rewritten to better advantage in arrangement, but a wealth of new matter has been added. The data of the work consist of the present federal statute, the extinct federal statutes, the various state statutes, cases under these statutes, and the corresponding English, Scotch and Canadian statutes, and of rulings of the Treasury Department. A noteworthy feature is the division of the original text of the statute into logical and concise sections, an attempt by the author to supplement a piece of legislation singularly deficient in grouping and classification. A valuable appendix is attached which embodies, in addition to the federal and state statutes, the general federal acts applicable to the collection of internal revenue and a table of forms.

Altogether the work fills a real need of the practicing lawyer in a field where certainty is necessary and conjecture dangerous.

R. P. P.

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HISTORY OF SOCIAL LEGISLATION IN IOWA. By John E. Briggs. Iowa Social History Series. Edited by Benjamin F. Shambaugh. Iowa City, Iowa: State Historical Society of Iowa. 1915. pp. xiv, 444.

CONVENTIONS AND DECLARATIONS BETWEEN THE POWERS CONCERNING WAR, ARBITRATION AND NEUTRALITY. The Hague: Martinus Nijhoff. 1915.